

10-5-131 Uniform accounting and reporting procedures -- Forms -- Instructions.

The state auditor, with the concurrence of the town fiscal committee, shall:

- (1) prescribe uniform accounting and reporting procedures for towns, in conformity with generally accepted accounting principles;
- (2) conduct a continuing review and modification of the procedures to improve them;
- (3) prepare and supply each town with suitable budget and reporting forms; and
- (4) prepare instructional materials, conduct training programs and render other services considered necessary to assist towns in implementing the uniform accounting, budgeting, and reporting procedures.

Amended by Chapter 30, 1992 General Session